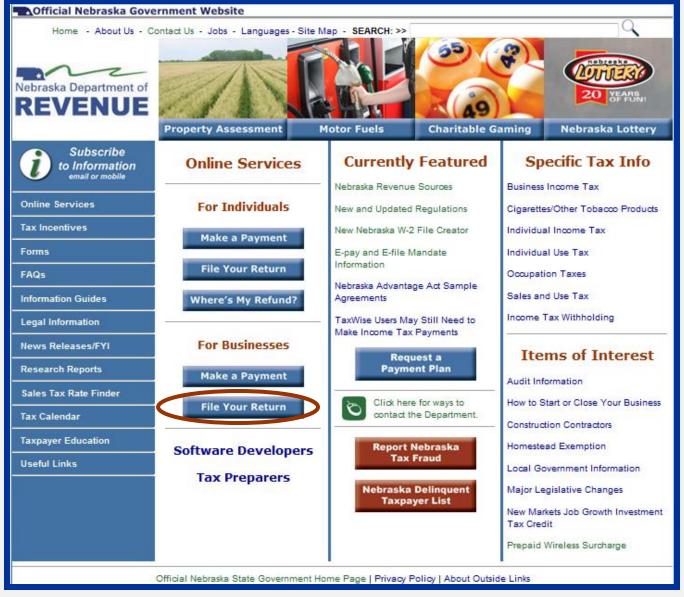


NebFile for Business **DEMO**Sales and Use Taxes Form 10 - <u>Single Location</u>

These PowerPoint slides demonstrate how to e-file Form 10 using NebFile for Business when filing for a single location.

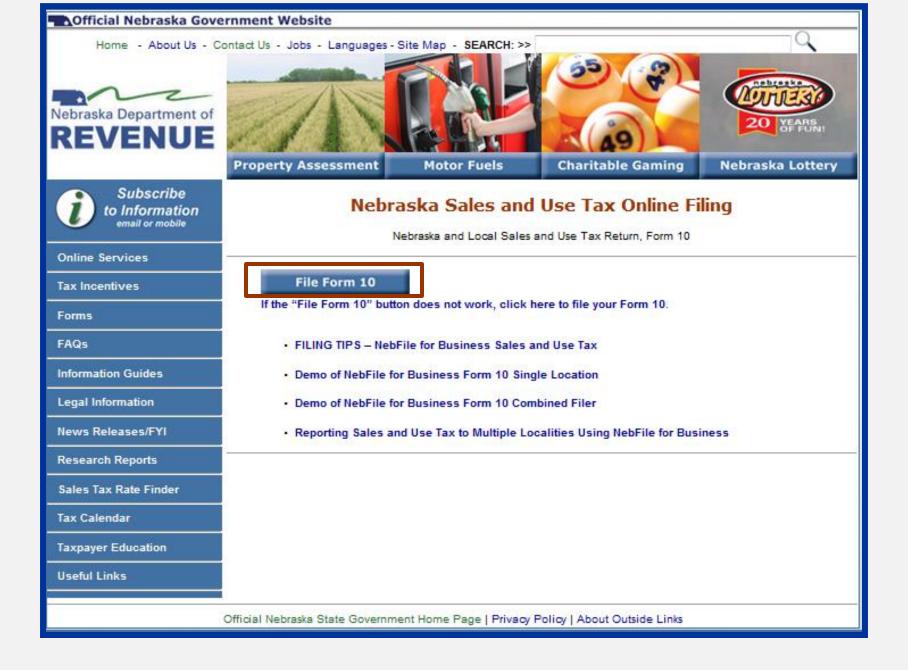


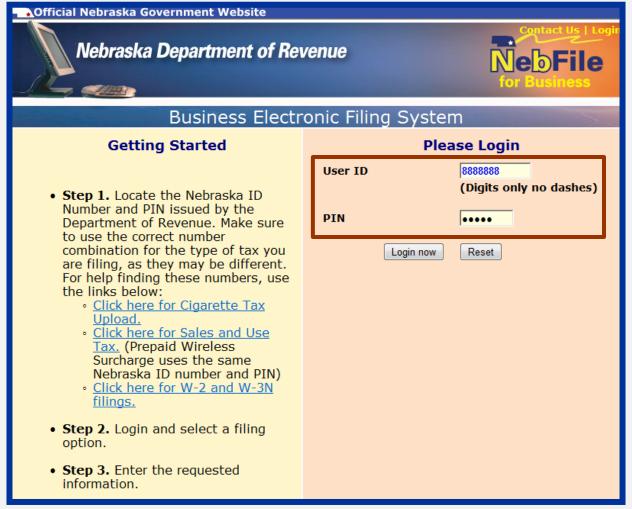
Start at the Department's home page, <u>www.revenue.ne.gov</u>. Under "Online" Services, For Businesses," click on the "File Your Return" button. If you need assistance, you can contact the Department at

800-742-7474 (NE or IA) or 402-471-5729.



Click on the "Sales and Use Taxes" box.





- Enter your state sales tax ID number as your User ID.
- Enter the PIN shown below the NE ID number on your Nebraska Sales and Use Tax Return, Form 10.

Note: If you have used NebFile, the PDF you printed or saved shows your PIN. If you do not have a copy of a return and do not know your PIN, contact the <u>Department</u> for assistance.



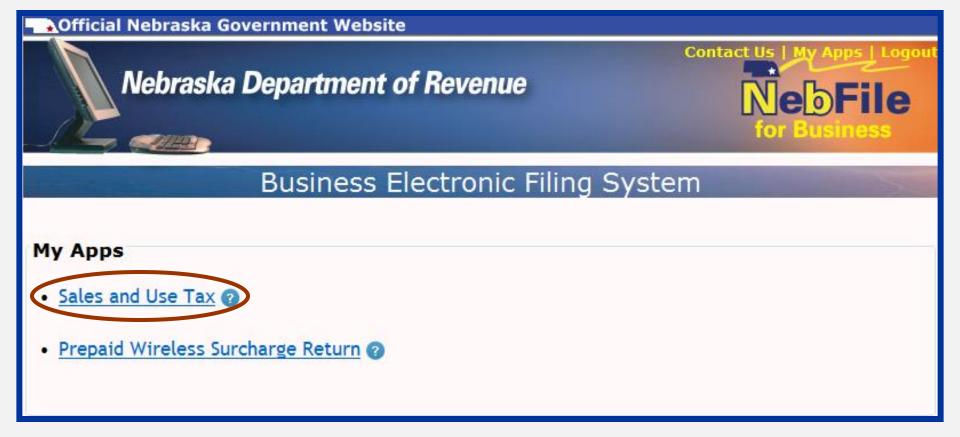
Business Electronic Filing System

Getting Started

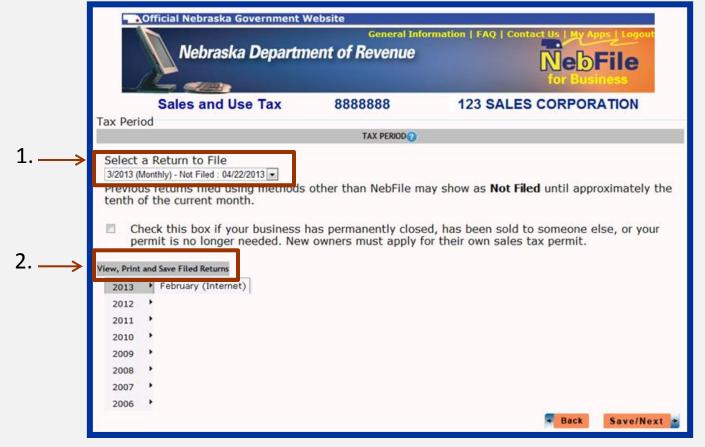
Official Nebraska Government Website

- Step 1. Locate the Nebraska ID Number and PIN issued by the Department of Revenue. Make sure to use the correct number combination for the type of tax you are filing, as they may be different. For help finding these numbers, use the links below:
 - Click here for Cigarette Tax Upload.
 - Click here for Sales and Use Tax. (Prepaid Wireless Surcharge uses the same Nebraska ID number and PIN)
 - Click here for W-2 and W-3N filings.
- Step 2. Login and select a filing option.
- Step 3. Enter the requested information.





- The **My Apps** screen will display tax programs you are licensed for that are available in NebFile for Business.
- This program contains help screens with additional information. Click on the "?" icon to access a help screen.



The Tax Period page allows you to:

- 1. Select a tax return to complete or file. Any current or delinquent return that has not been filed or processed is available.
- 2. View, print, or save returns that have been filed since December 2006. Move your mouse so the cursor on the screen is positioned over the tax year to show the tax months available. (continued)

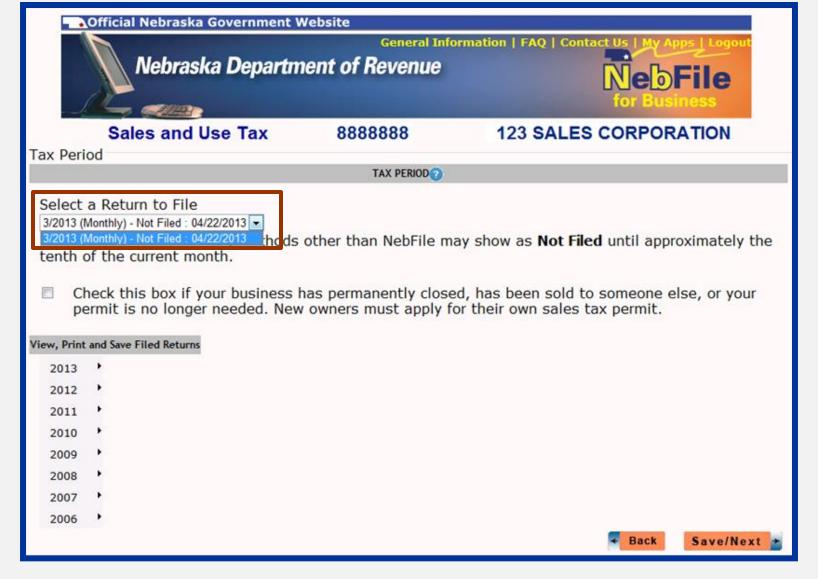
The Tax Period page allows you to:

- 3. Cancel your Nebraska ID number. Check the box if your business has permanently closed or has been sold to a new owner.
 - You must complete and file a return in order for this information to be transmitted to the Department.
- 4. New owners **must** apply for their own sales tax permit.



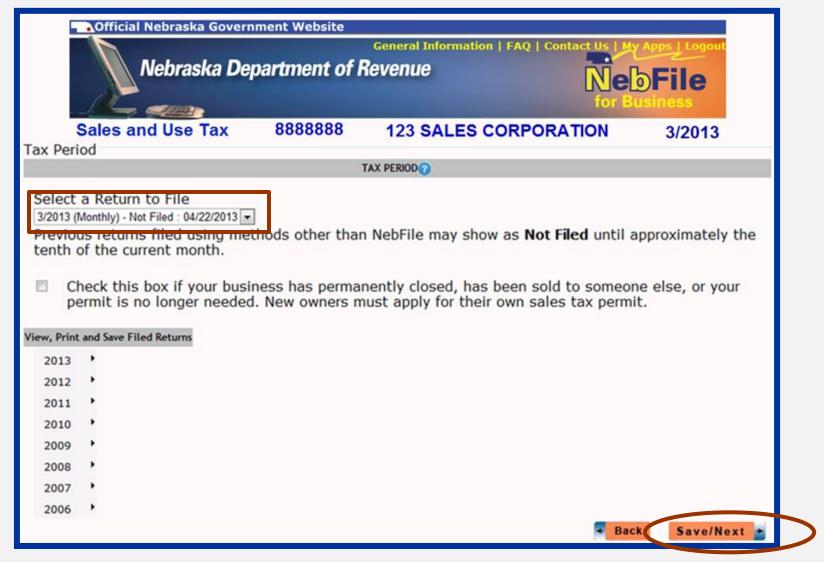
Note: You **may** need to file a final return on or before your next scheduled return due date.

Example: A business closed on June 15. On June 20, the taxpayer is completing their monthly sales tax return, which is due that day. They check the box to cancel their Nebraska ID number and submit the return. The return they just completed is actually for May 1 through May 31. A **final** return will need to be completed in July to report the sales tax information for June 1 through June 15, the date the business was closed. The first day the June return can be submitted is July 1.



Use the **drop down menu** to select a return to file.

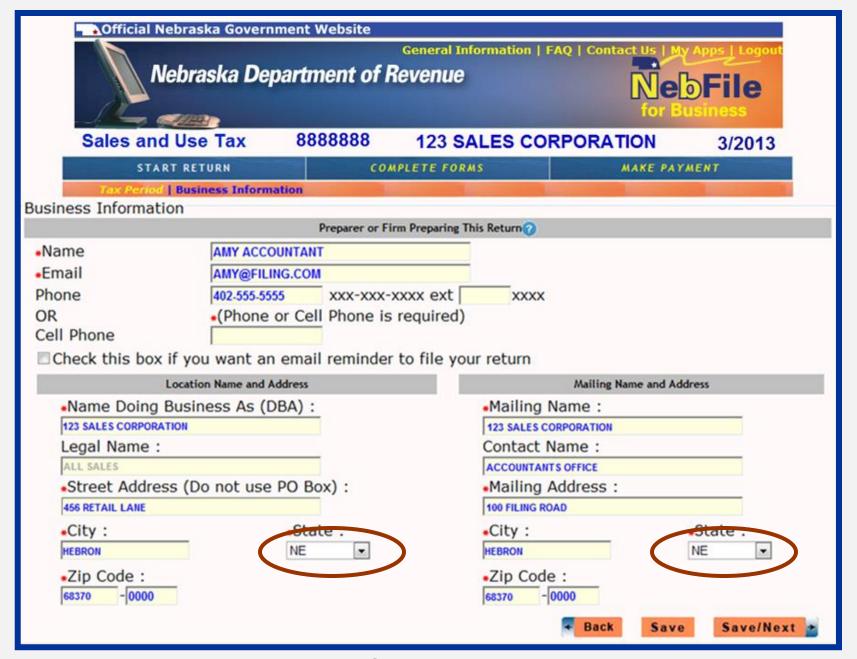
- Returns shown in the drop down box have not been filed.
- In the example above, the March 2013 return has not been filed.
 It can be filed at this time.



- Once you have selected a tax period, click the "Save/Next" button at the bottom of the screen to begin filing.
- As you file, use the "Save/Next" button to move forward in the filing process and to be certain the information you have entered is saved.

Official Nel	braska Government W	Vebsite			
	braska Departm	ent of Reve		Ne	bFile Susiness
Sales and	Use Tax 888	38888 1	23 SALES COF	RPORATION	3/2013
START	RETURN	COMPLET	E FORMS	MAKE PA	YMENT
Business Information	Business Information				
Business Information		Prenares or Firm Pre	paring This Return		
•Name •Email Phone OR Cell Phone Check this box if	•(Phone or Cell	xxx-xxx-xxxx Phone is requ	ext xxxx		
Loca	ation Name and Address			Mailing Name and Ad	dress
123 SALES CORPOR Legal Name : ALL SALES	(Do not use PO Box):	Mailing Nam 123 SALES COR Contact Nan ACCOUNTANT Mailing Addr 100 FILING ROA	RPORATION ne: s OFFICE ress:	
City:	State :	:	City:		State :
Zip Code :	nge location address		Zip Code : S8370 Page Click here to c	change mailing i	The second secon

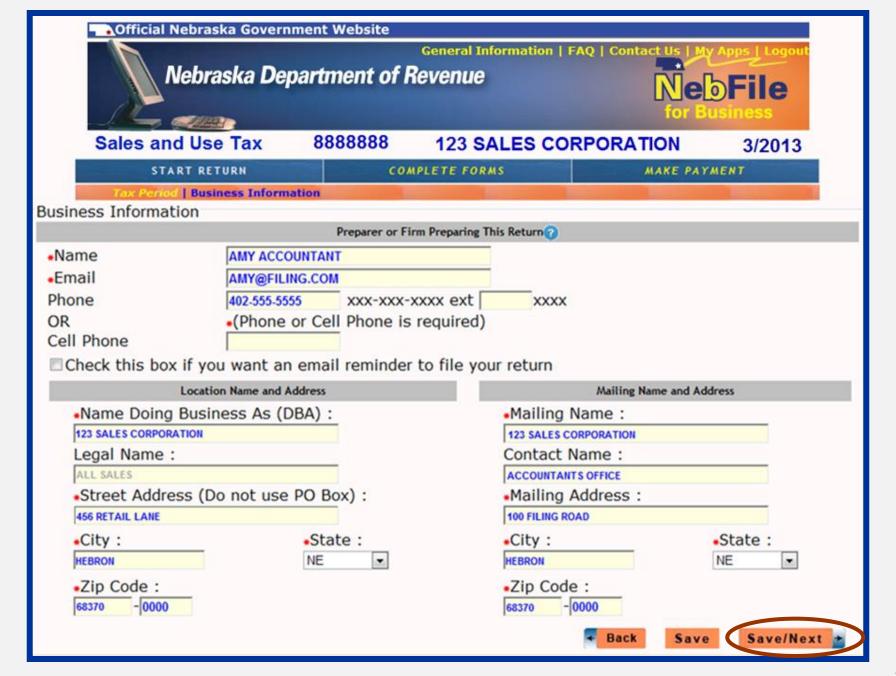
- Tax preparer information is required when e-filing Form 10.
- If your location and/or mailing information has changed, click on the "blue links" to update our records.

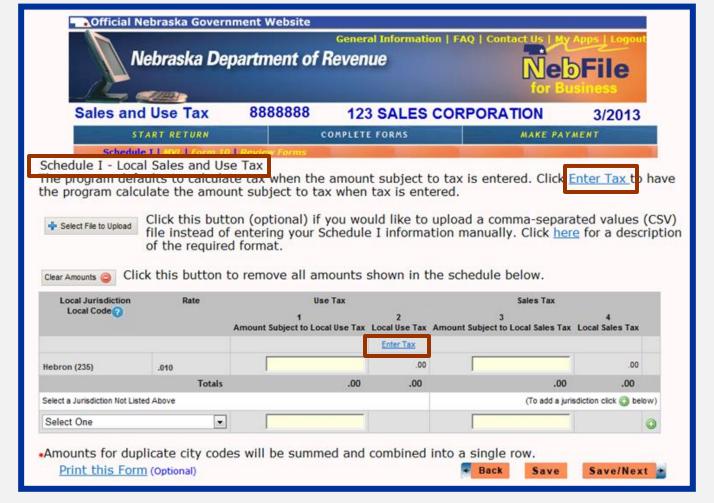


Items shown in **blue**, and the **State**, may be changed. Be sure to review and update this information if it has changed.

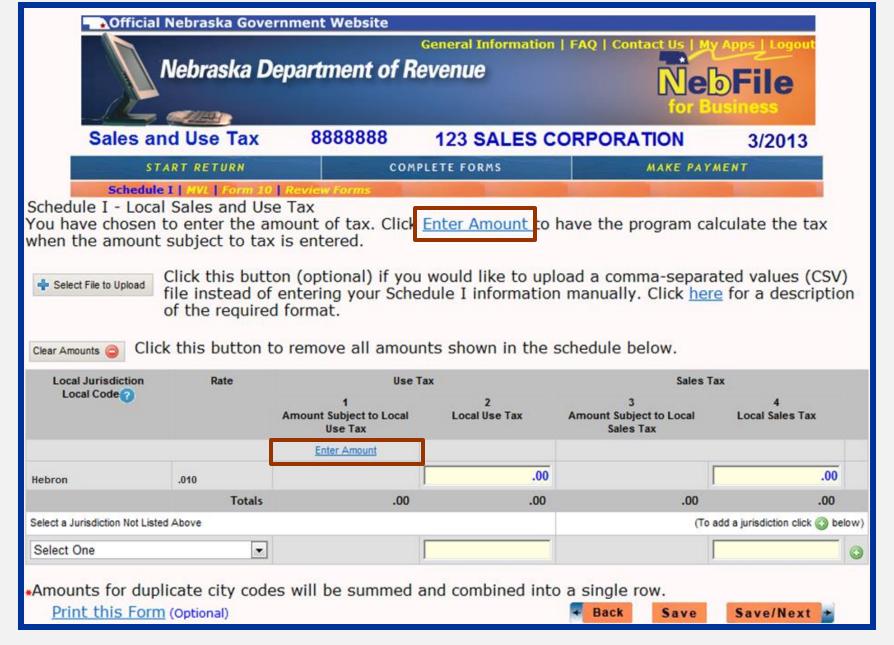
■ Official Nebraska Government Website					
artment of Rev	enue	Ne for B	Apps Logout File usiness 3/2013		
A CONTRACTOR OF THE PARTY OF TH		- Control of the Cont			
,					
Preparer or Firm Pr	eparing This Return				
TANT					
ОМ					
XXX-XXX-XXX	ext				
email reminder to	file your return				
dress		Mailing Name and Add	dress		
BA):	Mailing Na M	me :			
	123 SALES CORE	PORATION			
5 al Name :			Contact Name :		
	ACCOUNTANTS	OFFICE			
eet Address (Do not use PO Box) :			Mailing Address :		
	100 FILING ROAD				
<pre>*State :</pre>	•City:		*State:		
NE 🔻	HEBRON		NE 💌		
	*Zip Code				
	68370 - 00	00			
		- Back Save	Save/Next		
		Juve	Survinext S		
	REPARTMENT OF REV 8888888 COMPLE ion Preparer or Firm Pr TANT COM XXX-XXX-XXXX T Cell Phone is requested in the reminder to the reminder senders. AA): O Box): State:	Remail reminder to file your return enter reminder sent? General Information FA ARTHMENT COMPLETE FORMS ION Preparer or Firm Preparing This Return? TANT COM XXX-XXX-XXXX ext XXXX T Cell Phone is required) Pemail reminder to file your return enter reminder sent? Gress GAA): *Mailing Na ACCOUNTANTS (ACCOUNTANTS (AC	Remail reminder to file your return et the reminder sent? Mailing Name and Add senses Contact Name: ACCOUNTANTS OFFICE Mailing Address: Mailing Address:		

To have an **e-filing reminder** sent to the email address shown above, check the box and select a date. The email will be sent before the next return is due.

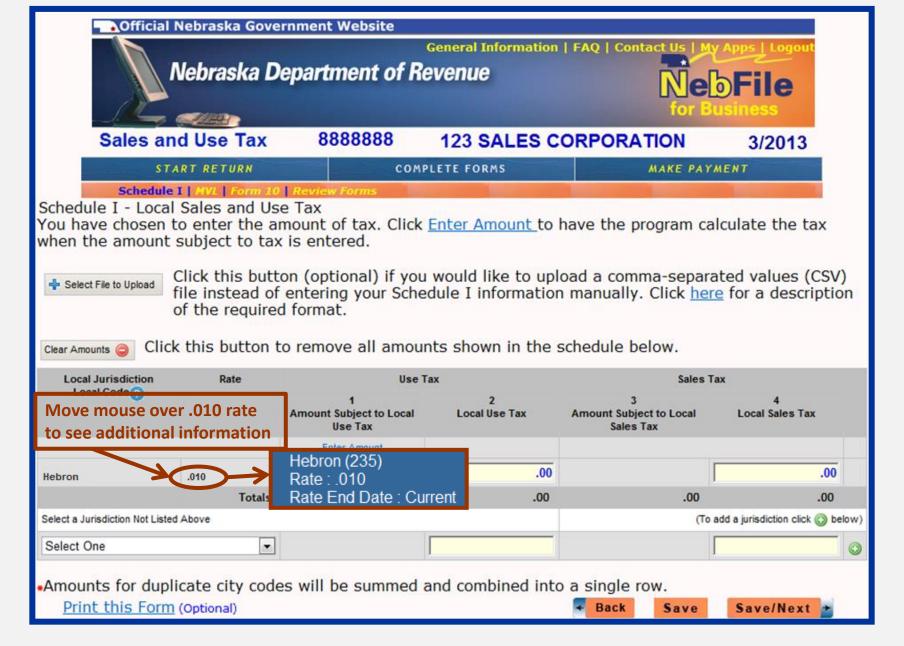




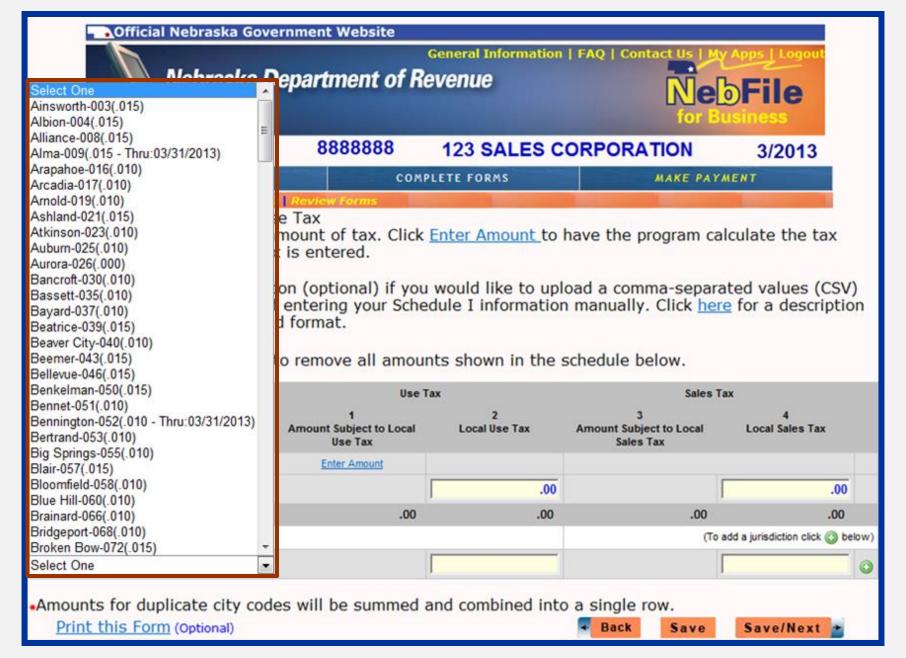
- Jurisdictions you have reported within the last 12 months will be shown. If one is shown that you have not collected tax for during this period, you may leave the row blank.
- The program **defaults** to have you enter the Amount Subject to Tax, and then it calculates the tax for you.
- Or, click on either of the "Enter Tax" links to enter the amount of tax you collected.
 The program will calculate the Amount Subject to Tax for you (see the next slide).



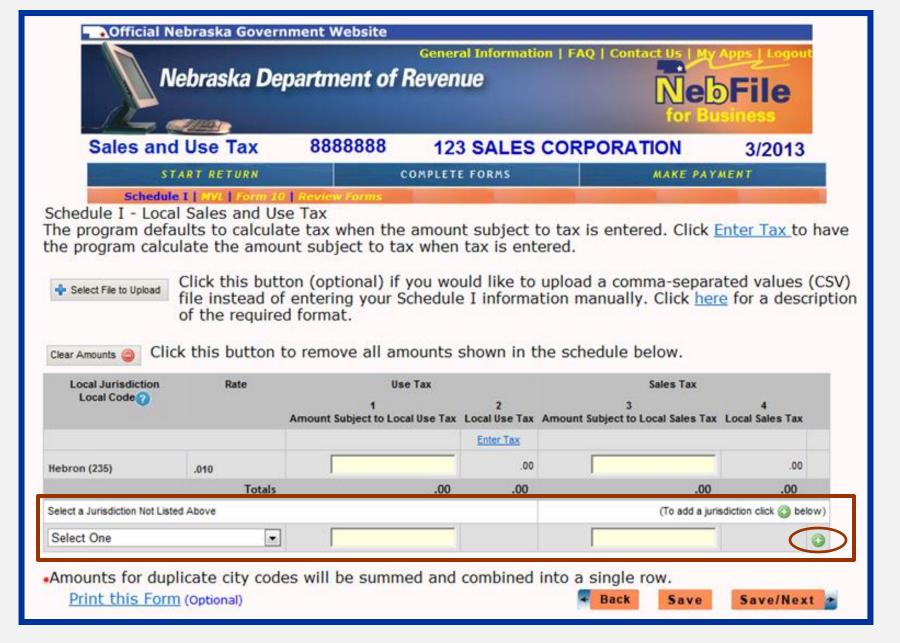
If you decide you would like to enter the amount subject to tax, click on either of the "Enter Amount" links to switch back to the default.



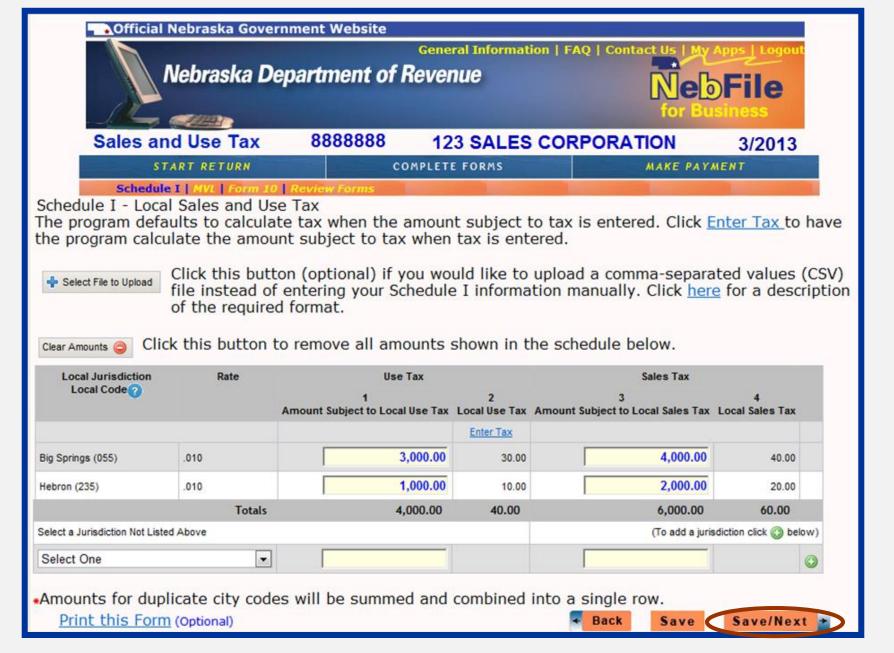
For additional information regarding a specific tax rate, move your mouse over the rate.



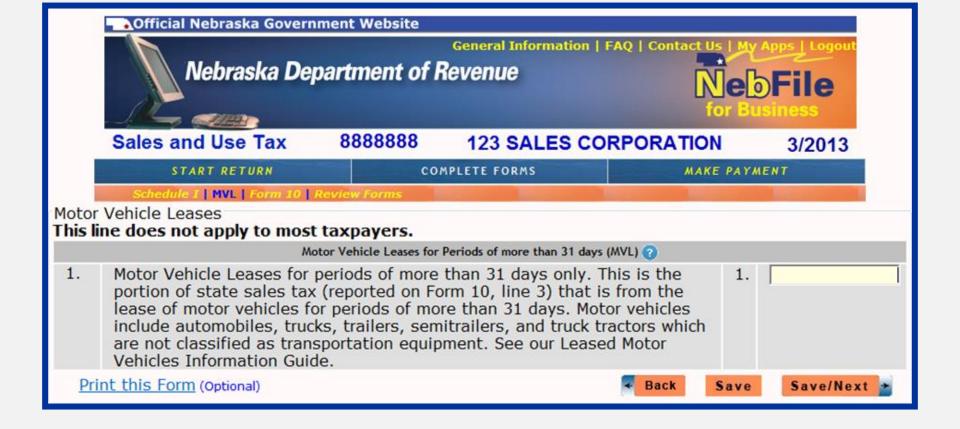
To **add additional jurisdictions**, use the drop down box or start typing the jurisdiction name.



Once the jurisdiction information has been entered, click on the "o " button to add the jurisdiction and to move it into Schedule I.

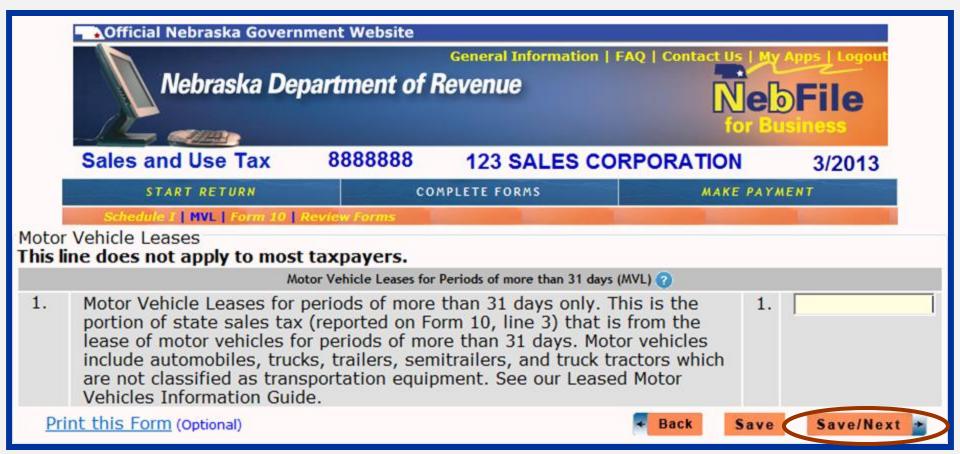


When all the jurisdictions you have collected tax for are entered, click on the "Save/Next" button to continue filing.

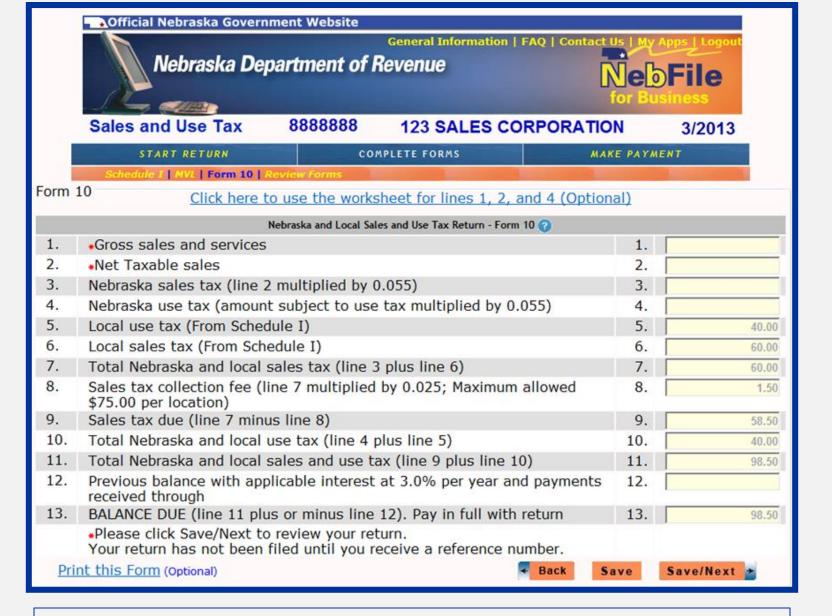


Motor vehicle leases do not apply to most taxpayers.

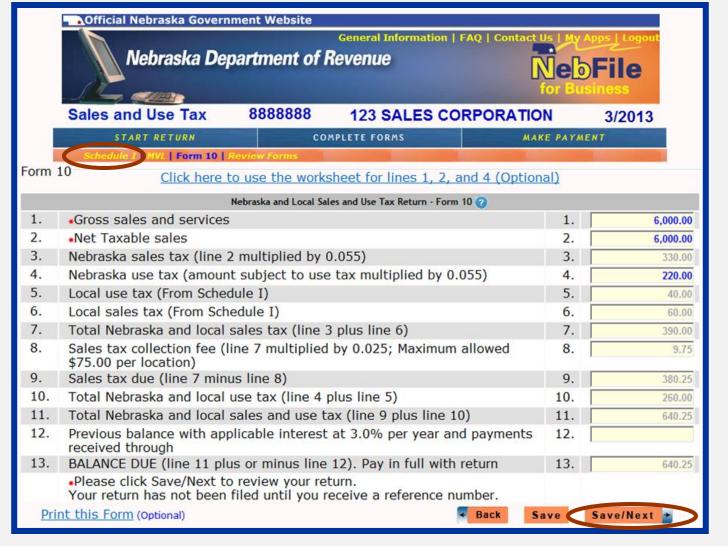
- It is **not** necessary to make an entry on this page, **unless** you lease motor vehicles to others for periods of more than 31 days.
- If there are records to show that you lease motor vehicles to others for periods of more than 31 days, you are **required** to make an entry on this page, even if you have nothing to report for this processing period.



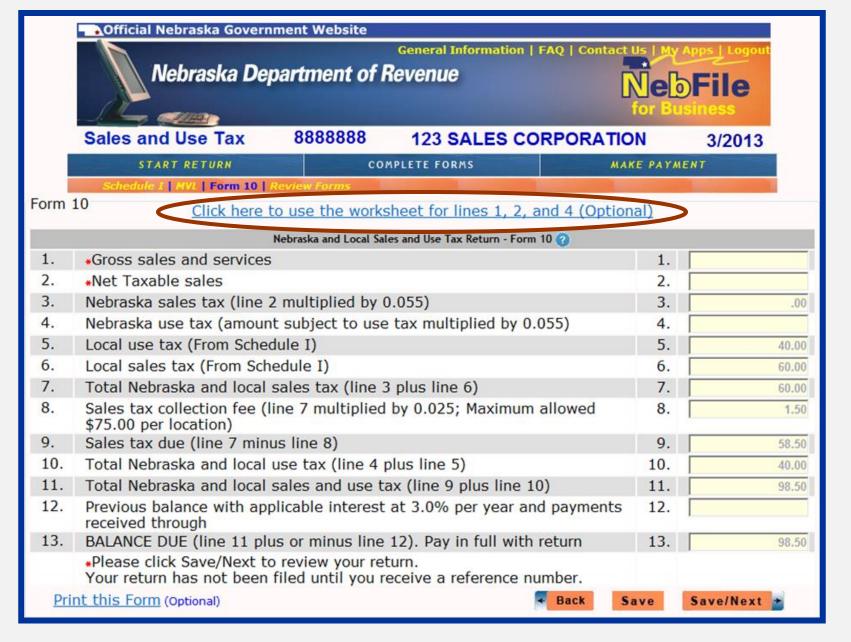
Click on the "Save/Next" button.



Amounts may be **entered** on lines 1, 2, and 4 (see next slide), or the **worksheet** may be used (worksheet shown on slide 26) to calculate net taxable sales and Nebraska use tax.



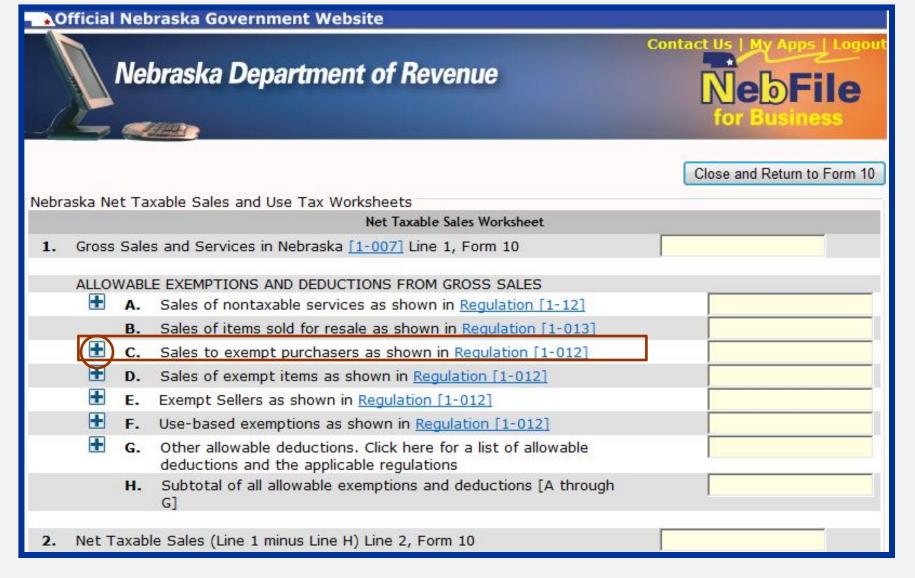
- Items shown in blue may be changed on this screen.
- To make changes to the items shown in grey, you must go to the appropriate Schedule.
- You may continue to the summary from here by clicking on the "Save/Next" button.



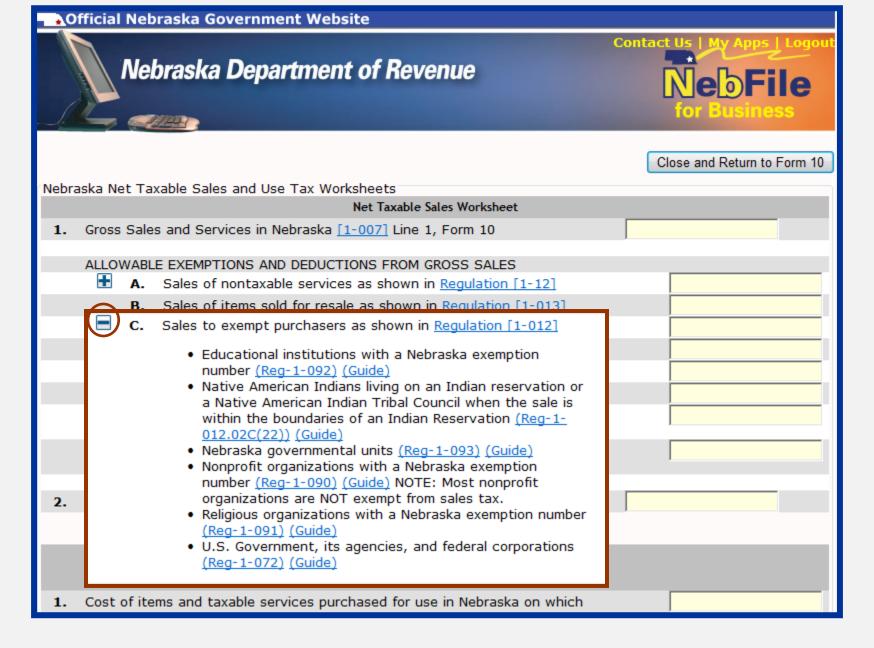
As an option you can click on the **blue** link circled above to use the worksheets for Net Taxable Sales and Use Tax calculations.

, 0	Official Nebraska Government Website						
		Nel	braska Department of Revenue	NebFile for Business			
				Close and Return to Form 10			
(Nobr	anka Ni	. t T.	xable Sales and Use Tax Worksheets				
Nebra	aska IN	et ia	Net Taxable Sales Worksheet				
1.	Gross	Sale	s and Services in Nebraska [1-007] Line 1, Form 10				
	ALLO	WABL	E EXEMPTIONS AND DEDUCTIONS FROM GROSS SALES				
	+	A.	Sales of nontaxable services as shown in Regulation [1-12]				
		В.	Sales of items sold for resale as shown in Regulation [1-013]				
	+	C.	Sales to exempt purchasers as shown in Regulation [1-012]				
	+	D.	Sales of exempt items as shown in Regulation [1-012]				
	+	E.	Exempt Sellers as shown in Regulation [1-012]				
	+	F.	Use-based exemptions as shown in Regulation [1-012]				
	+	G.	Other allowable deductions. Click here for a list of allowable deductions and the applicable regulations				
		н.	Subtotal of all allowable exemptions and deductions [A through G]				
2.	Net T	axab	le Sales (Line 1 minus Line H) Line 2, Form 10				
			Nebraska Use Tax Worksheet [Guide] [Regulation]				
1.	Cost of items and taxable services purchased for use in Nebraska on which tax was not paid						
2.							
3.	3. Total amount subject to Nebraska use tax (line 1 plus line 2)						
4.	4. Nebraska use tax (line 3 multiplied by the rate identified on line 3 of Form 10)						
5.	Credi	t for	tax paid to other states on items in line 4				
6. Nebraska use tax due (line 4 minus line 5). Line 4, Form 10							
For	Move values below to Form 10 Form 10, Line 1 Form 10, Line 2 Form 10, Line 4 Create PDF to Print or Save Close and Return to Form 10						

This screen shows the **Optional Worksheet** which may be used to help calculate lines 1, 2, and 4 on Form 10.



- The worksheet is in two parts: Net Taxable Sales Tax (shown here); and Nebraska Use Tax.
- Click on " To display additional information and links to more specific regulations and guides (see the next slide).



Click on "

"

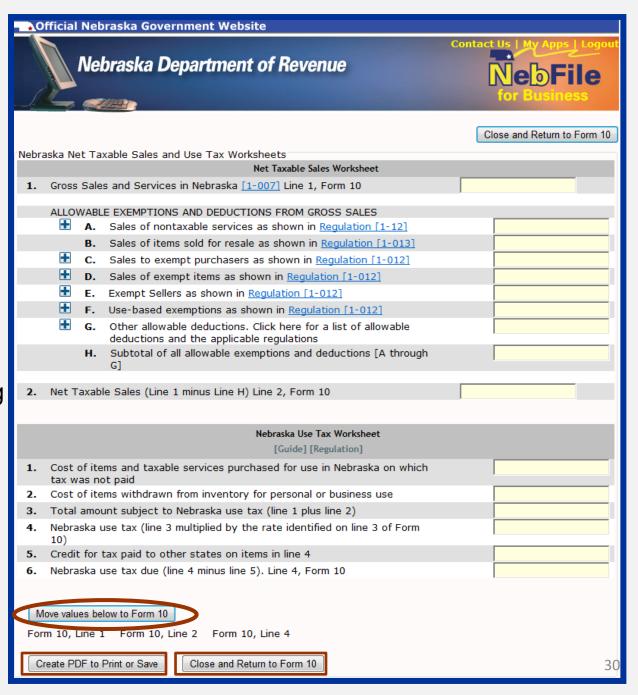
"

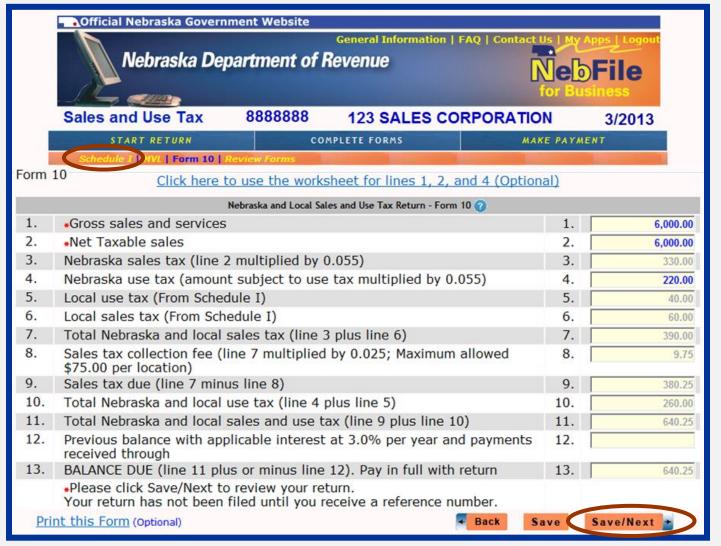
"

to collapse the detailed information shown.

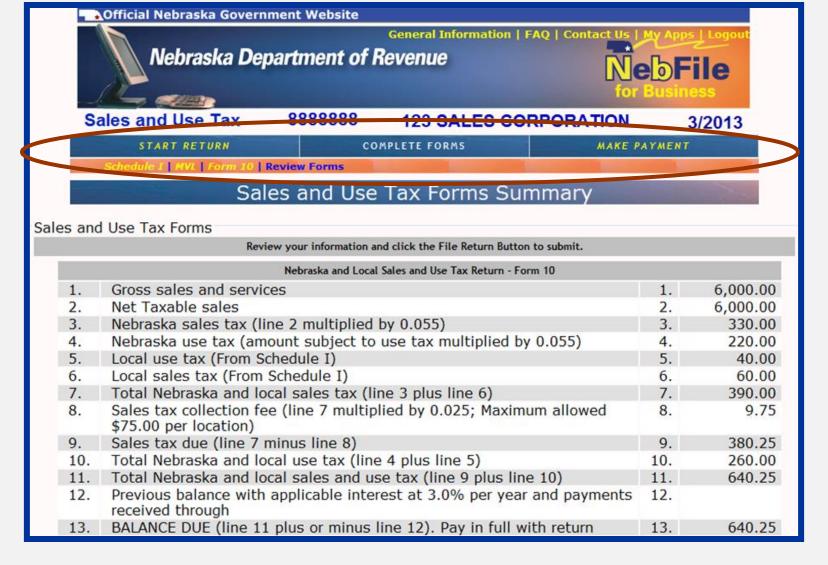
- Amounts entered on the worksheet can be moved to lines 1, 2, and 4 of Form 10 by clicking the "Move values below to Form 10" button.
- The worksheet may be printed or saved. You may also choose to close the worksheet and return to Form 10 without moving the entered values.

Note: To retain a copy of the worksheet, you must print or save this screen. It will not be available at the end of filing.





- Items shown in blue may be changed on this screen.
- To make changes to the items shown in grey, you must go back to the appropriate line or Schedule.
- You may continue to the summary from here by clicking on the "Save/Next" button.

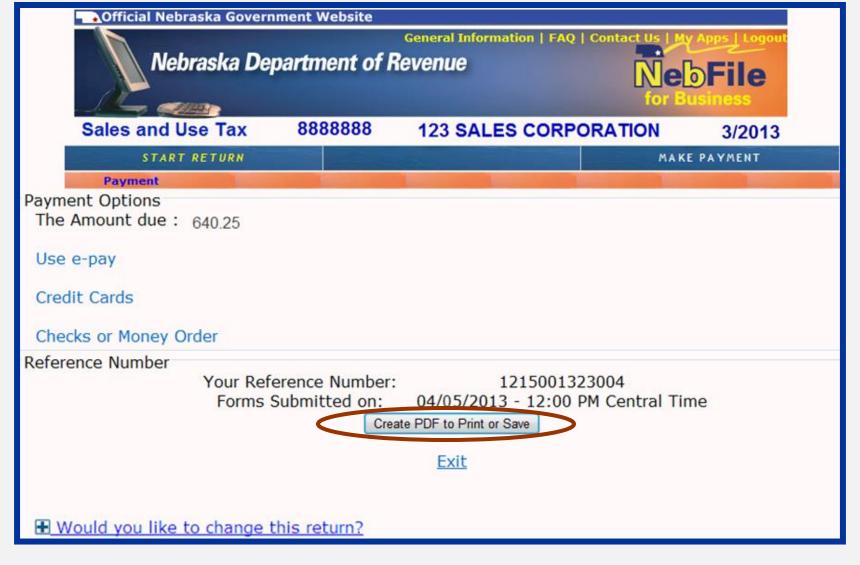


- This Summary displays all entered and calculated amounts. Review it, and if changes are necessary, return to the Form 10 and Schedules.
- Use the circled navigation bar to return to specific forms and schedules to make corrections.

	Use Tax Sales Tax					
	Amount Subject to Local Use Tax	Local Use Tax	Amount Subject to Local Sales Tax			
Totals	4,000.00	40.00	6,000	.00 60.00		
Motor Vehicle Leases for Periods of more than 31 days (MVL)						
Moto	or Vehicle Leases for periods of	more than 31 da	ays only.	1.		
Inder penalties of law, I declare that, as a taxpayer or preparer I have examined this return, including companying schedules and statements, and to the best of my knowledge and belief, it is correct and mplete.						

- The bottom half of the summary screen displays only the totals.
- To make changes, return to the Schedule 1 or MVL, respectively.
 Use the navigation bar (see previous slide) to return to specific forms and schedules to make corrections.
- Once the "File Return" button is clicked, your return has been filed.
 Changes may be made to the return until the due date.

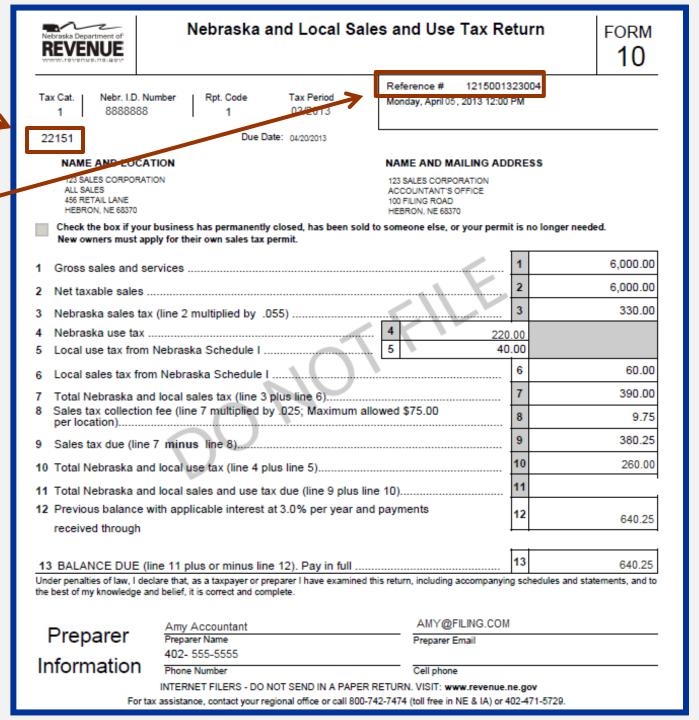
Note: If you make **changes to a filed return**, you must click the "File Return" button again to receive a **new reference number**. After the due date, no changes can be made to a filed return using this program.



- Your return has been filed. Once a reference number is received, the filing is complete.
- Click on the "Create PDF to Print or Save" button to review a copy of your return. The copy may be printed or saved to your computer.

- Your PIN is located below the Tax Cat.
- The Reference Number confirms successful filing of this return with the Department

Note: Print or save this copy of Form 10 for your records.





NEBRASKA SCHEDULE I - Local Sales and Use

FORM 10

Name as Shown on form 123 SALES CORPORATION	Nebr. I.D. Number 8888888	Tax Period 03/2013				
City	Code	Rate	Use Tax	Sales Tax		
Big Springs	055	0.010	30.00	40.00		
Hebron	235	0.010	10.00	20.00		
1 Total of amounts entered in Use Tax column (Line 5, Form 10)						
2 Total of amounts entered in Sales Tax column (Line 6, Form 10)						
NEBRASKA SCHEDULE I - MVL - Motor Vehicle Leases for Periods of More Than 31 Days Only to be completed by those who are leasing motor vehicles to others for periods of more than 31 days						

Print or save this copy of Schedule I for your records.

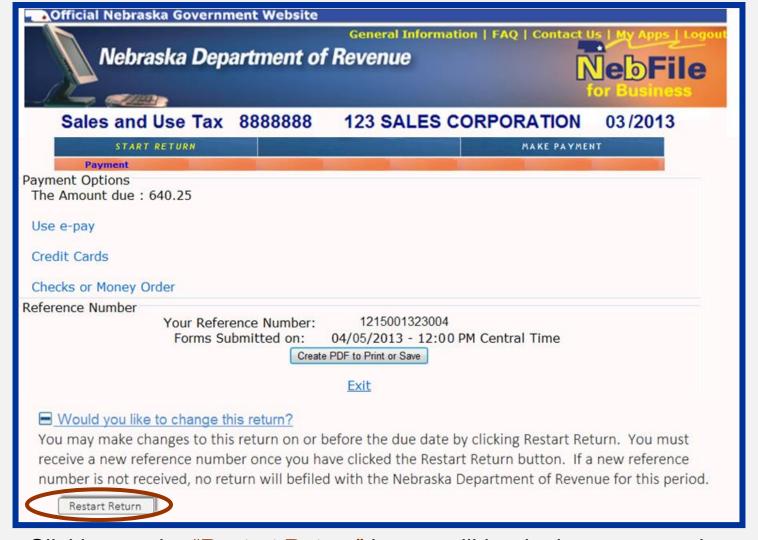
1 Enter the amount of state tax included on Form 10, line 3, that was reported on long-term

General Information FAQ Contact Us My Apps Logout					
Nebraska Department of Revenue Nebraska Department of Revenue					
Sales and Use Tax	888888	123 SALES CORPORATION	N 3/2013		
START RETURN			MAKE PAYMENT		
Payment Options The Amount due: 640.25 Use e-pay Credit Cards Checks or Money Order					
Reference Number Your Reference Number: 1215001323004 Forms Submitted on: 04/05/2013 - 12:00 PM Central Time Create PDF to Print or Save Exit Would you like to change this return?					

A current tax period return is not processed until the due date.

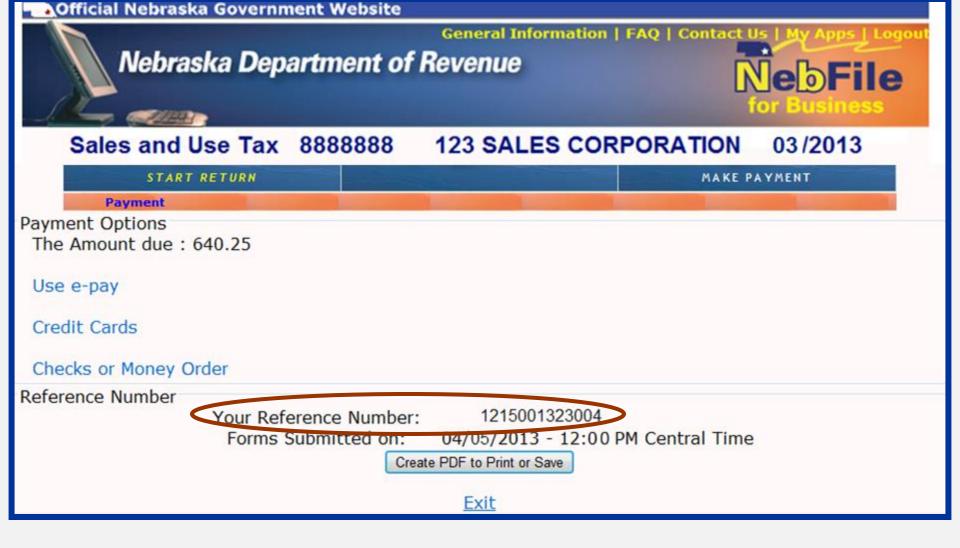
- Changes may be made to your return until the due date of the return.
- Returns being filed for previous tax periods cannot be changed using this program. A paper amended return must be filed if a change is necessary.

Note: If the return is **restarted**, you must complete the filing again and receive a **new** reference number issued by clicking "File Return" as shown on the summary page (see slide 33).

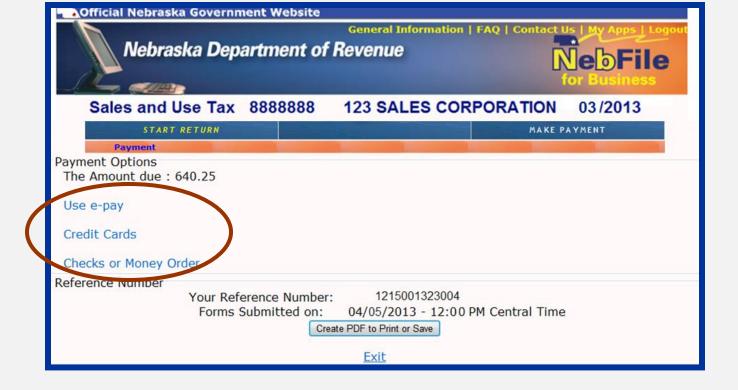


- Clicking on the "Restart Return" button will begin the return again.
- Make the necessary changes and file the return again.

If the return is **restarted**, you must complete the filing again and receive a **new** reference number issued by clicking "File Return" as shown on the summary page (see slide 33).

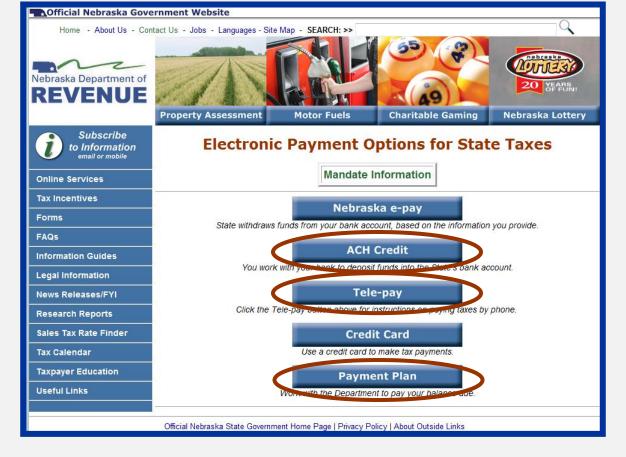


- The reference number shown on this page is only for filing of the return.
- Paying the taxes shown on the return is a separate process (see next slide).



When filing is complete, choose a payment option.

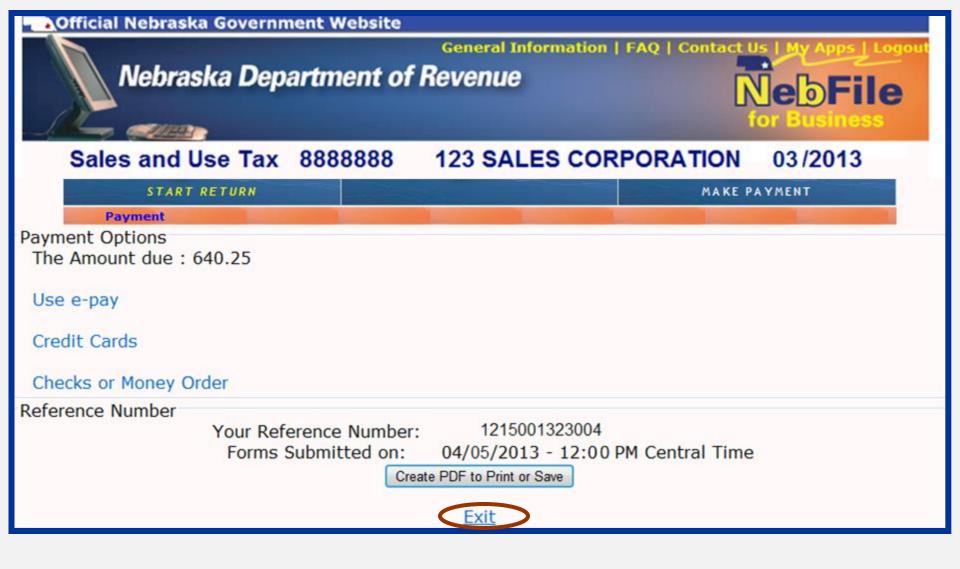
- **Use e-pay.** Free program where the state withdraws funds from your bank account based on the information you provide.
- Credit Cards. Work with Official Payments Corporation to make a payment using a credit card. Official Payments will charge a convenience fee.
- Checks or Money Order. If you are not mandated to e-pay, you may send a
 check or money order along with the voucher, which you will receive when you
 click on "Checks or Money Order" in the options above.



The State also offers other payment options. Review other options by going to "Make A Payment" from the Department's homepage.

Other options include:

- ACH Credit. You work with your bank to deposit funds into the State's bank account.
- Tele-pay. Pay by phone.
- Payment Plan. Work with the Department to pay your balance due.



- You can e-pay and then come back to this screen to file more returns.
- When you have completed filing a return, click "Exit" to return to the login screen. It is not necessary to close the browser to start a new return.



- Receive notification of changes to our website using the free web-based email subscription system.
- Set up a profile enter your email address, optional password, and select the topics of interest.
- You can change your profile at any time by adding or deleting topics, changing the frequency of email alerts, or changing your email address.
- No special software all you need is a valid email address and an Internet browser!

Try it out!





For questions about **NebFile for Business** or Sales and Use Taxes, see www.revenue.ne.gov, or contact the Department at 800-742-7474 (NE or IA) or 402-471-5729.